

## THE RESULTS OF LISTING IN THE NATIONAL REGISTER

**Eligibility for federal tax provisions.** If a property is listed in the National Register, certain federal tax provisions apply. The Tax Reform Act of 1986 revised the historic preservation tax incentives authorized by Congress in earlier statutes, and established a 20 percent investment tax credit with a full adjustment to basis for rehabilitating historic commercial, industrial, and rental residential buildings. A ten percent investment tax credit is available for non-historic commercial or industrial buildings built before 1936. The Tax Treatment Extension Act of 1980 provides federal tax deductions for charitable contributions for conservation purposes of partial interests in historically important land areas or structures. Whether these provisions are advantageous to a property owner is dependent upon the particular circumstances of the property and the owner. Because the tax aspects outlined above are complex, individuals should consult legal counsel or a local Internal Revenue Service office for assistance for more complete guidance. For further information, please refer to 36 CFR 67.

**Consideration in planning for federally funded, licensed, or assisted projects.** Section 106 of the National Historic Preservation Act requires that all federal agencies allow the federal Advisory Council on Historic Preservation to have an opportunity to comment on all projects which may affect historic properties listed on or eligible for listing on the National Register. The federal Advisory Council on Historic Preservation is a different body and has different responsibilities than the State Advisory Council on Historic Preservation referred to elsewhere. For further information, please refer to 36 CFR 800.

**Consideration in issuing a surface coal mining permit.** The Surface Mining and Control Act of 1977 requires a consideration of historic values in the decision to issue a surface coal mining permit. For further information, please refer to 30 CFR 700.

**Qualification for federal historic preservation grants.** Congress may appropriate funds to the Historic Preservation Fund or other accounts at levels sufficient to offer matching grants to the owners of properties listed in the National Register. Such matching grants are not available at the present time.

**Special Valuation.** In 1985 the Washington State Legislature determined that the preservation of the states historic resources was an important goal and allowed "special valuation" for certain historic properties within the state. Under the program, rehabilitation costs, which must equal to at least 25% of the assessed value of a structure prior to rehabilitation, are subtracted from the assessed value of the property for a ten-year period. Only communities which are State approved Certified Local Governments (CLG"S) can offer the Special Valuation Program for owners of historic properties. Check with your local planning department to see if your project qualifies.

**Special Consideration with regard to Building Code Requirements.** Under Section 3403.5 of the Uniform Building Code, and the Washington State Historic Building Code Chapter 51-19 WAC, allows National Register properties, and other certified historic buildings are eligible to be considered for waivers of certain normal code requirements in the interest of preserving the integrity of the property. Contact your local building official for further details.

**Integrity of property rights.** The owners of private property listed in the National Register surrender none of their rights to the property. There is no requirement or expectation that the property will be made available for public visitation or inspection, or that it will be rehabilitated or restored. National Register listing does not guarantee protection of the property or prevent its demolition.

## **OWNERS RIGHT TO COMMENT OR OBJECT**

The owners of private properties nominated to the National Register have an opportunity to concur with or object to the listing. Any owner or partial owner of a private property can object by sending a notarized statement or letter to the State Historic Preservation Officer certifying that the party is the sole or partial owner of the property and objects to the listing. Each owner or partial owner has one vote regardless of the portion of the property that the party owns. If a majority of private property owners object, the property will not be listed. However, the State Historic Preservation Officer may submit the nomination to the Keeper of the National Register to determine if the property is eligible under the Register criteria. If the Keeper determines that the property is eligible for listing, although not formally listed, federal agencies must take the eligibility of the property into account before funding, licensing, or assisting in a project that will affect the property.

Although comments and statements of objection to listing in the National Register on part of owners of publicly-held property will be taken into consideration by the Keeper of the National Register, an owner's objection will not automatically preclude listing of a property in public ownership.

To object to listing, owners must send the notarized letter or statement of objection to Allyson Brooks, Ph.D., State Historic Preservation Officer, Office of Archaeology and Historic Preservation, P. O. Box 48343, Olympia, WA 98504-8343. The State Advisory Council on Historic Preservation must receive the notarized letter by the date of review for the nomination.

## **THE NATIONAL REGISTER OF HISTORIC PLACES**

The National Register of Historic Places is the Nation's official list of properties worthy of preservation because of their historic value. On October 15, 1966, the 89th Congress enacted Public Law 89-665 authorizing the Secretary of the Interior to expand this "register of districts, sites, buildings, structures, and objects significant in American history, architecture, archaeology, and culture." The National Historic Preservation Act also established a degree of protection for historic properties from arbitrary destruction or impairment by projects supported by federal funds. Regulations require the consideration of alternatives that would minimize adverse effects, and provide for mitigation in the event that adverse effects cannot be avoided.

At the federal level, the National Register program is administered by the National Park Service, Department of the Interior. In Washington State, the program is administered by the Office of Archaeology and Historic Preservation, a part of the Department of Community, Trade and Economic Development. The Washington State Advisory Council on Historic Preservation, a panel of citizens appointed by the Governor and knowledgeable about historic properties, advises the State Historic Preservation Officer in regard to the

recommendation of properties to the National Register. The State Advisory Council may also place properties in the Washington Heritage Register.